

**OPINION  
51-188**

April 18, 1951 (OPINION)

TAXATION

RE: Taxable assessed Valuation for Purpose of Levy

In reply to yours of the 16th inst. we will say, that it is our opinion that the words "taxable assessed valuation" as used in section 15-5330 of the 1949 Supplement mean the valuation against which the taxes are levied, that is, 50 percent of the actual assessed valuation; in other words, the actual values as determined by the assessor.

Therefore, under this section the remaining portion of a district not included in a reorganized district would have to have an actual assessed valuation of \$200,000.00 for each teacher employed, to avoid becoming a part of an adjoining district.

ELMO T. CHRISTIANSON

Attorney General